

Your Fairfield County Auditor's Office: JUST THE FACTS

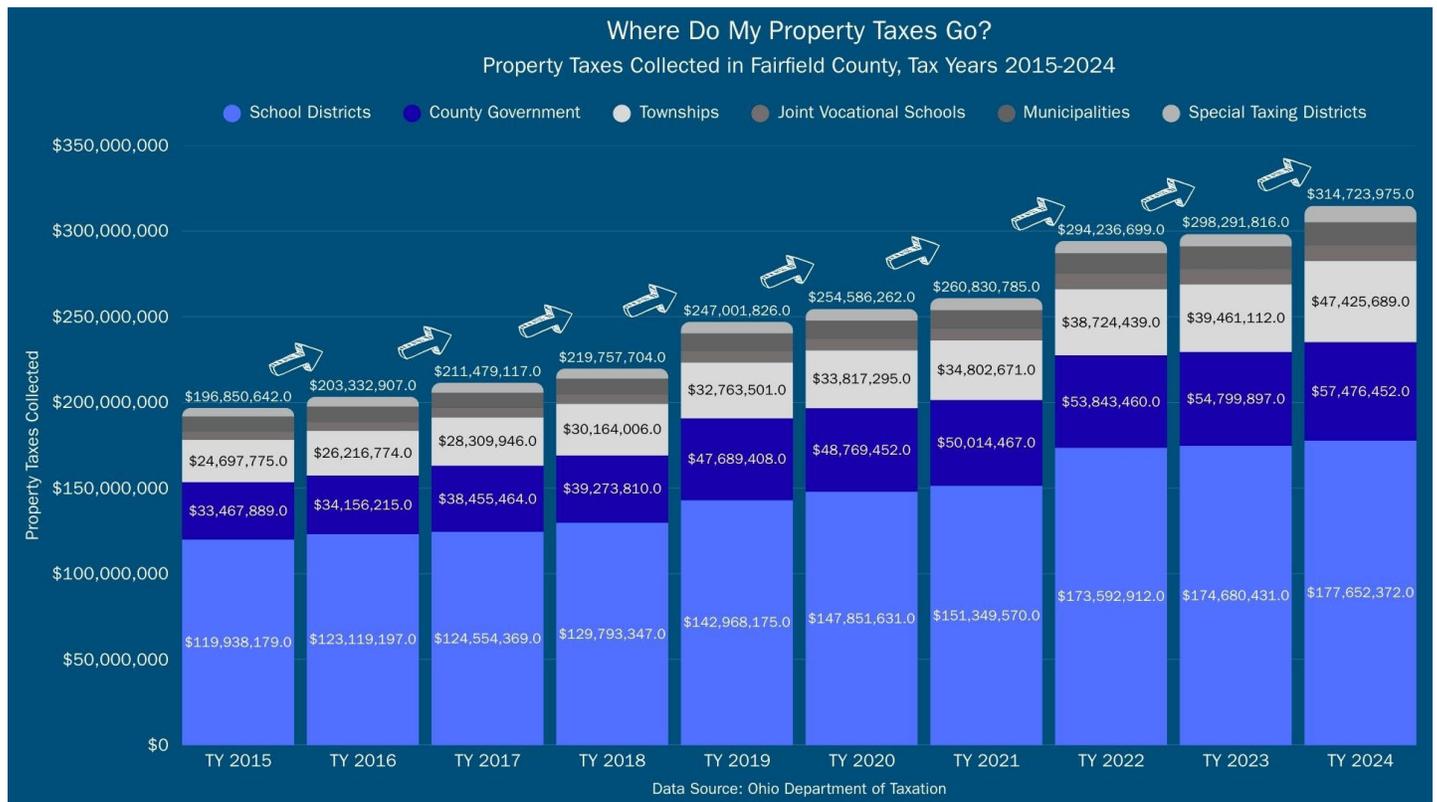


Property Taxes: An Overview of Fairfield County Collections

The chart below presents the total property taxes collected within Fairfield County for all taxing districts for tax years 2015 through 2024 (collection years 2016–2025). The total amount collected for the most recent year was \$314,723,975.

School districts receive the largest proportion of property tax revenues at 56.45% of the total. The remaining distributions are allocated among other taxing districts: the county, townships, joint vocational school districts, municipalities, and special taxing districts.

A detailed breakdown of the taxing district allocations is provided on the face of Fairfield County property tax bills and on the bill located online, enabling taxpayers to review the distribution by taxing district applicable to their specific property.



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For the County, *as a taxing district*, questions occasionally arise regarding the allocation of property tax revenues. This is often because the County taxing district encompasses multiple boards and agencies.

The following chart presents the tax rates for the County as a taxing district for tax year 2025 (collection year 2026). These rates reflect only those levies attributable to the County in its capacity as a taxing district and do not include all levies imposed within Fairfield County.

An illustrative example demonstrating how a \$1,000 property tax payment would be allocated is also provided.

FAIRFIELD COUNTY - TAX LEVIES			Tax Amount
TAX YEAR 2025 - COLLECTION YEAR 2026			\$ 1,000.00
Levy Description	Tax Rate	Percentage	
County General Fund/Current Expense	2.6	20%	\$ 204.72
ADAMH Levy	1.75	14%	\$ 137.80
Developmental Disabilities	5.05	40%	\$ 397.64
Road Improvement	0.5	4%	\$ 39.37
Senior Services	0.8	6%	\$ 62.99
Child & Senior Protective Services	2	16%	\$ 157.48
Total	12.7	100%	\$ 1,000.00

The next graphics show how the County's portion of property taxes is distributed, using the same data as depicted above. 80 percent of the County property taxes are voter-approved levies, often called "outside millage." These funds can only be used for the specific purposes approved by voters, such as mental health and addiction services (ADAMH), services for individuals with developmental disabilities (DD), road improvements, senior services, and child and senior protective services.

The remaining 20 percent goes to the County's General Fund. This portion, sometimes referred to as "inside millage," is authorized under Ohio law and does not require voter approval. It supports the County's core services, including public safety and the justice system, day-to-day government operations, building maintenance, and other essential services provided throughout Fairfield County.

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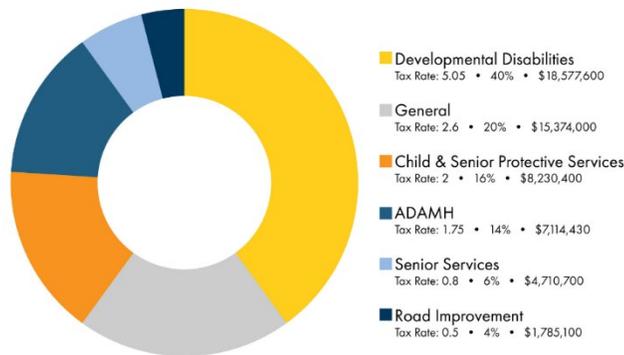
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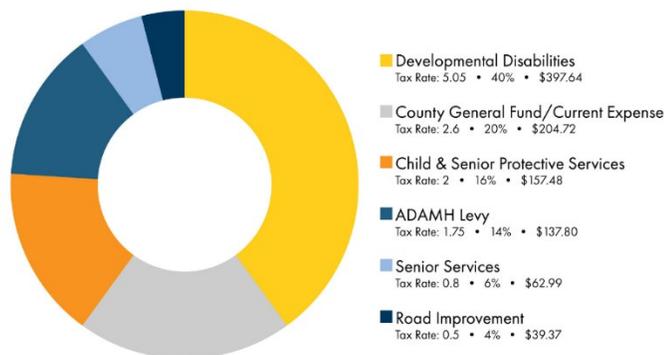
MILLAGE BREAKDOWN (TOTAL MILLS: 12.7 • ESTIMATED TOTAL: \$55,792,230).



This chart represents mills for the county as its own taxing district



PROPERTY TAX LEVY BREAKDOWN (TAX AMOUNT: \$1,000.00)



This chart represents mills for the county as its own taxing district

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General Fund and Government-Wide Financial Overview

Fairfield County

The following section provides an overview from both a General Fund and government-wide (“all-funds”) perspective. Together, these views illustrate how revenues are generated, how resources are allocated, and how property taxes support essential public services. While the General Fund reflects the County’s primary operating fund, the all-funds perspective provides a comprehensive view of all governmental activities for the most recent audited year.

General Fund Revenues

The County General Fund is supported by a diverse mix of revenue sources, with five primary streams accounting for approximately 88% of total revenues. Estimated 2026 revenues are approximately \$69 million, with projections expected to exceed \$70 million following mid-year adjustments as additional sales tax data and other revenue data become available.

Major Revenue Sources

- **Sales Tax:** \$31.0 M
- **Real Property Tax:** \$15.0 M
- **Investment Earnings:** \$9.0 M
- **Conveyance Fees:** \$3.7 M
- **Casino Revenues:** \$2.3 M

Additional Revenue Sources

The remaining revenues are derived from:

- Intergovernmental funding shared by the State
- Charges for services
- Fees, refunds, and reimbursements

Together, these revenues provide the financial foundation necessary to deliver essential county services.

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General Fund Expenditures

The General Fund supports the core functions of county government and ensures the delivery of essential public services to residents. The total approved 2026 General Fund budget is \$70.8 million, and any adjustments must be approved by the Board of County Commissioners.

Public Safety and Justice

Public safety, courts, and prosecution represent the largest share of General Fund expenditures—accounting for more than half of the total budget. These critical services include those from:

- The County Sheriff
- Court system operations
- Prosecutor's Office

These functions safeguard the community, uphold the rule of law, and ensure the administration of justice.

Core Government Operations

The General Fund also supports the daily administrative and operational functions of county government, including the offices of the:

- County Commissioners and all Commission departments (Administration, Maintenance, Workforce & Economic Development, Human Resources, Information Technology, and Public Transit)
- Auditor
- Clerk of Courts
- Treasurer
- Coroner
- Recorder

In addition, funding supports insurance, contracted services, public buildings, infrastructure, debt service, emergency management, elections administration, various grant matches, and operational support for the Multi-County Juvenile Detention Center, Regional Planning, Soil and Water Conservation, Job and Family Services and Veteran Services.

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Commitment to Essential Services

When property tax revenues have increased in prior years, the County has prioritized strengthening public safety—particularly the Sheriff’s Office—funding one-time capital improvements and supporting workforce and economic development initiatives. These priorities remain central to maintaining a safe community, reliable public infrastructure, and a strong local economy.

Property taxes play a vital role in sustaining essential services, providing a stable and predictable revenue source among other revenue streams, that enable the County to fund public safety, maintain infrastructure, and meet the ongoing needs of its residents.

All-Funds Perspective: The section above shows a general fund perspective. With an “all-funds” perspective of the most recent audited year of 2024, and with comparisons to 2023, one can see how important property taxes are for the overall provision of services.

80% of the property taxes for the county as a taxing district is voter approved, for specific purposes, such as for Developmental Disabilities, ADAMH, road improvements, Senior Services, and Child and Senior Protective Services. Here is a government-wide perspective:

	2024	2023	
Total Revenues	\$216.1 M	\$212.5 M	+1.7 %
Total Expenses	\$177.7 M	\$174.3 M	+1.9 %
Net Position (End-Year)	\$460.3 M	\$430.1 M	+\$30.2 M

Revenue Highlights

- **Property Taxes:** \$50.8 M (≈25 % of total revenues).
- **Sales Taxes:** \$30.0 M (≈15 % of total revenues).
- **Charges for Services:** \$26.7 M (down 9 % from 2023).
- **Water & Sewer Fees:** \$18.3 M (up 21 % from 2023).
- **Operating & Capital Grants (incl. ARPA):** \$68.9 M (up 2.9 % from 2023).
- **Unrestricted investment earnings:** \$12.2 M.

Expense Highlights

- **Human Services:** \$39.3 M (−3.6 % YoY).
- **Health:** \$37.2 M (↑0.8 %).
- **Public Safety:** \$32.7 M (includes Sheriff & other expenses).
- **Public Works:** \$20.2 M (↑15 %).
- **Transportation (incl. newly acquired transit system):** \$1.13 M (↑262 %).
- **Urban Redevelopment & Housing:** \$1.22 M (↑143 %).
- **Interest expense:** \$1.12 M (↑3 %).

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Payroll & Statutory Fringe Benefit Expenses

Payroll and statutory fringe benefits typically represent the largest expenditure category for any local government because local governments are fundamentally **service-oriented organizations**. Their primary function is to deliver direct public services, and these services depend heavily on human labor. As of December 31, 2025, on a cash basis of accounting, the County had approximately 1125 employees in various job classifications. The annual 2025 cash basis salary cost, including fringe benefits, for the County was approximately \$80,787,976.

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